



Carl F. Bianchi
Director

Legislative Services Office Idaho State Legislature

September 2004

State Capitol
P.O. Box 83720
Boise, ID 83720-0054
208/334-2475; Fax 334-2125
www2.state.id.us/legislat

How to Use this Book

The *Idaho Fiscal Sourcebook, 2004 Edition* details the sources and uses of funds for state agencies. It includes those funds specifically appropriated by the Legislature and those funds that are continuously appropriated (limited only by revenues) as provided by statute. It is compiled by legislative staff and acts as a companion to two other publications, the *Legislative Budget Book*, the primary reference document used by the Joint Senate – House Appropriations Committee (JFAC) to set the Idaho State Budget, and the *Legislative Fiscal Report*, the comprehensive record of budget decisions made by the JFAC.

This publication organizes each state department that has spending authority for the listed funds into six broad functional areas: 1) Education, 2) Health and Human Services, 3) Public Safety, 4) Natural Resources, 5) Economic Development, and 6) General Government. Some departments are then divided into divisions or agencies for budgeting purposes. The relevant funds are next, sorted numerically within three fund categories (general, dedicated, and federal), using the accounting code number.

A description of the fund sources and fund uses then follows. The Statewide Accounting and Reporting System (STARS) budget unit and agency code follow on the next line as a cross-reference to the accounting system. The term "(Cont)" found after certain budget units signifies a continuous appropriation. Each budget unit representing a fixed appropriation has a corresponding program in the *Legislative Fiscal Report*.

The next line lists five fiscal years of **actual expenditures** from the stated fund for that budget unit. The state's fiscal year (FY) begins July 1 and ends June 30. These unaudited numbers, provided by the Legislative Auditors from STARS, are the sum of the cash expenditures and the encumbrances for each respective fiscal year.

(Continued)

Mike Nugent, Supervisor
Research & Legislation
mnugent@lso.state.id.us

Jeff Youtz, Supervisor
Budget & Policy Analysis
jyoutz@lso.state.id.us

Ray Ineck, Supervisor
Legislative Audits
rineck@lso.state.id.us

Glenn Harris, Supervisor
Network Administration
gharris@lso.state.id.us

Serving Idaho's Citizen Legislature

The agency's fiscal officer or legislative budget and policy analyst provided the descriptions of fund sources and uses. Provisions of the *Idaho Code* are cited throughout to provide a legal reference to the sources and uses of state funds. The title, chapter and section numbers are placed in parentheses following the statement that refers to or summarizes the relevant *Idaho Code* provision. For example, " (§67-3516)" inserted in the description of a source of funds indicates that further information about that fund source may be found in Title 67, Chapter 35, Section 16 of the *Idaho Code*.

Locating fund sources and uses depends on what you want to know. If you want to know what funds are used by a certain agency, go to the **Table of Contents** on pages iii through iv to find the functional area and page number. If you want to know which agencies use a particular fund, turn to the **Index by Fund Name** on pages 253 through 261 to find those agencies and their page numbers. If you only know the fund number, turn to **Appendix 2: Crosswalk by Fund Number** on pages 249 through 252 to find the name of the fund, and then turn to **Index by Fund Name** to find the page numbers.

Finally, we've included **Appendix 1: Laws Governing the State Budget** on pages 233 through 247. This appendix contains the sections of *Idaho State Constitution* and *Idaho Code* that pertain to the responsibilities of the Legislature and the Governor in the establishment and execution of the state budget.

The *Idaho Fiscal Sourcebook, 2004 Edition* represents a snapshot in time and should be considered as part of an on-going project. Each edition incorporates changes as funds or budget units are added, combined, or deleted or as names are changed or descriptions improved.

For more information contact:

Legislative Services Office
Budget & Policy Analysis
Room 334, State Capitol
Boise, ID 83720
(208) 334-3531

or visit our website at
<http://www.jfac.state.id.us/Publications/Publications.htm>